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praying for, and did not take advantage of when they found it had been issued; that at 4:00 p. m. the Southern generals were six miles nearer Washington than the beaten armies of the North.

The author anticipates the development of field intrenchments when he charges Beauregard with neglect to do what Lee did not do at Antietam.

Some carelessness is shown in omitting scales and compass bearings from some maps and in such statements as that "Arlington was the property of Robert E. Lee", and the remark and foot-note on page 93 from which it would appear that Major Palmer commanded a battalion of cavalry consisting of sixteen squadrons, each squadron of half a company. Palmer commanded two squadrons, and bivouacked at Centerville on the night of July 21. Bull Run is referred to as a river.

EBEN SWIFT.

*The United States Federal Internal Tax History from 1861 to 1871.*

By HARRY EDWIN SMITH, Ph.D. [Hart, Schaffner, and Marx Prize Essays.] (Boston and New York: Houghton Mifflin Company. 1914. Pp. xix, 357.)

To this book was awarded the first prize presented by Messrs. Hart, Schaffner, and Marx for the year 1912. It is a very valuable contribution to our economic history. It contains the best history of the income tax legislation during our Civil War that has hitherto been published. This is high praise, since the subject had been previously treated by Professor Seligman. The author (at p. 87) joins issue, with apparent success, upon the latter's statement that the repeal of the income tax was defeated in the Forty-First Congress by the vote of 105 to 104 (Seligman's *Income Tax*, first ed., p. 467).

In the book are also to be found the Congressional, administrative, and judicial histories of the inheritance tax, the tax on the gross receipts of corporations, bank taxes, stamp taxes, license taxes, liquor taxes, taxes upon manufactures, and other internal revenue taxes during the same period. It shows research not only through the *Congressional Globe* and Congressional documents, but also in the records of the departments and the files of the leading New York newspapers. It also explains many of the rulings by the commissioner of internal revenue, which are of importance not only as the practical construction of the statutes, but also as showing the reasons for some of the subsequent amendments. Annexed is a valuable series of tables, collected from Executive and Congressional documents, which are not easily accessible. No one, whether scholar or statesman, upon whom is imposed the duty of investigating any of these or cognate subjects, can afford to overlook the book.

The style is drier than the exigencies of the subject require. The work contains a number of awkward expressions, such as are unfor-

tunately not uncommon in the theses of our recent college graduates, and which may be due to the recent neglect of the study of the classics.

The only notable omission is the history of the Whiskey Ring. This is treated with unnecessary abbreviation. If adequately and judiciously set forth, it would have made the work less weary to the reader, and the author would have rendered an important service by showing how well founded were the charges made in contemporary publications and in the courts as to the implication of some of the highest and most influential officers in the United States in the conspiracy. He would have furnished valuable and interesting material for the histories of the cities of New York and St. Louis.

We can find no reference to the dispute as to the constitutionality of the cotton tax imposed during the Civil War, which was attacked as a duty upon exports; nor to the Treasury fee of four cents a pound charged for a license to buy cotton then in a state that had joined in the Confederacy and to transport the same into a loyal state. This, although in its effect similar to a tax and not imposed by Congress, was sustained by the Supreme Court in *Hamilton v. Dillon* (21 Wall. 73, 22 L. Ed. 528).

A few errors belong to a class not unusually found in the books of laymen who discuss judicial decisions. At page 35 the writer speaks of two cases brought before the courts, which he describes as the "Georgia Case" and the "Direct Tax Case". His citations are rulings of comptrollers of the Treasury. And he omits the case of *U. S. v. Louisiana* (123 U. S. 32), decided December 24, 1887, which is in harmony with one of these comptroller's rulings.

The citations of cases in the federal, district, and circuit courts, are usually from the *Internal Revenue Record*, a periodical which few libraries contain. Had he taken the trouble to add references to the regular reports and to the reprint entitled *Federal Cases*, the author by the use of a table of cases would have expended only a few more hours of labor and he would have saved his readers much time and needless irritation. A table of the cases cited in the book would also have increased its value.

His bibliography, although it mentions Boutwell's *Manual of the Direct and Excise Tax System of the United States*, together with Bump's *Internal Revenue Statutes now in Force*, omits Foster and Abbot on the income tax of 1894. This was the only volume published before 1913 that contained the text of all the statutes and a complete digest of the decisions of the courts and the rulings by the commissioner of internal revenue upon the income taxes of the Civil War.

*Confederate Portraits*. By GAMALIEL BRADFORD. (Boston and New York: Houghton Mifflin Company. 1914. Pp. xix, 291.)

HERE is a volume interesting and significant but for which the word "portraits" in the title claims too much. The claim becomes slightly pretentious through the coinage of a new term for what is done in these